

EXHIBIT N

FRIEDMAN KAPLAN SEILER & ADELMAN LLP

BRUCE S. KAPLAN
EDWARD A. FRIEDMAN
GARY D. FRIEDMAN
BARRY A. ADELMAN
ERIC SEILER
ROBERT D. KAPLAN
ANDREW W. GOLDWATER
ROBERT J. LACK
GREGG S. LERNER
HAL NEIER
PHILIPPE ADLER
MATTHEW S. HAIKEN
PAUL J. FISHMAN
RICHARD M. HOFFMAN
SCOTT M. BERMAN
LANCE J. GOTKO
ELLEN A. HARNICK
ROBERT S. LOIGMAN
KATHERINE L. PRINGLE
MYRL S. ROSENBLATT
DANIEL B. RAPPORT
DAVID I. TANENBAUM
HALLIE B. LEVIN
ANNE E. BEAUMONT
MARY E. MULLIGAN

1633 BROADWAY
NEW YORK, NY 10019-6708

TELEPHONE (212) 833-1100

FACSIMILE (212) 833-1250

WWW.FKLAW.COM
WRITER'S DIRECT DIAL
(212) 833-1112

WRITER'S DIRECT FAX
(212) 373-7912

E-MAIL
JCAHILL@FKLAW.COM

NORMAN ALPERT
MARC N. EPSTEIN
JOHN R. CAHILL
STUART R. GOLDFARB
COUNSEL

SNEHA DEVADASON
CRAIG J. CODLIN
MELISSA E. LONDON
EMILY A. STUBBS
KENT K. ANKER
AMY C. BROWN
MALA AHUJA HARKER
HEATHER WINDT
LISA S. GETSON
GAURAV I. SHAH
SHEILA V. BARRETT
ASAF REINDEL
JOHN N. ORSINI
JEFFREY R. WANG
LAURENCE D. BORTEN
VANESSA RICHARDS
CHAD B. PIMENTEL
JENNY F. KAUFMAN
LEE D. VARTAN
JOSHUA D. JACOBSON
JONATHAN GOTTFRIED
BARBARA J. GRAVES
JONATHAN K. REGENSTEIN

May 23, 2006

BY FAX

Anthony Motta, Esq.
130 William Street, #603
New York, NY 10038-5068

Re: Mr. Azhar Jaffri

Dear Mr. Motta:

I have not heard from you since our last telephone conversation but wanted to repeat the offer that I made therein to pass on to our client, for its review, information that your client believes relates to the authenticity of works of art in his possession. As I explained, this offer is made as a courtesy and is without prejudice and with a full reservation of our client's rights.

Information that is typically provided in connection with the authentication of a work of art (a "Work") includes the following:

- The title;
- The medium (oil, watercolor, ink, etc.);
- The support (canvas, paper, Masonite, etc.)
- The dimensions;
- The existence and location of signatures;
- The existence and location inscriptions;
- Markings or labels on the reverse;
- All documents concerning the Work;
- A listing of all previous owners and the dates of their possession;

FRIEDMAN KAPLAN SEILER & ADELSTEIN LLP

Anthony Motta, Esq.

- 2 -

May 23, 2006

- A list of all exhibition in which the Work has appeared;
- A list of all publications in which the Work has appeared;
- A description of how and from whom the Work was acquired (including name, address, and telephone number if possible);
- A description of the Work's condition, including any damage or restoration to the Work, with details about how the Work was damaged or restored; and
- A transparency or other professional-quality image of the Work.

Of course, our client would review any other materials that your client believes are relevant. After doing so, I would expect that a meeting could be arranged in New York.

Very truly yours,

A handwritten signature in black ink, appearing to read "John R. Cahill", written over a light blue horizontal line.

John R. Cahill